FOR REGISTER OF DEEDS USE ONLY

FORM
PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

DUE MARCH 1 FOLLOWING THE NOTICE OF TAX

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS

OWNER AND APPLICANT INFORMATION

OWNER

If required, is a PA-33 on file? ◯ YES ◯ NO

APPLICANT'S LAST NAME | APPLICANT'S FIRST NAME | MI

APPLICANT'S LAST NAME | APPLICANT'S FIRST NAME | MI

STREET ADDRESS

MAILING ADDRESS (if different from above)

CITY/TOWN | STATE | ZIPCODE

STEP 2 PROPERTY LOCATION

PROPERTY LOCATION

STREET

CITY/TOWN | COUNTY

NUMBER OF ACRES | TAX MAP | BLOCK | LOT | BOOK | PAGE

STEP 3 TO BE COMPLETED BY PROPERTY OWNER

(a) Tax year for which the deferral is requested

(b) Amount of requested tax deferral

(c) Amount of tax bill

(d) Is the applicant:

	YES	NO
65 or older and has owned homestead for five (5) consecutive years; or	◯	◯
Receives benefits under Title II or Title XVI of the Federal Social Security Act and has owned homestead for one year; and	◯	◯
Living in the home?	◯	◯

STEP 4 OWNER SIGNATURES

I understand that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38-a. My signature below indicates my agreement with the obligation incurred against the property described in Step 2 above. Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.

TYPE OR PRINT NAME | SIGNATURE (IN INK) | DATE

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STEP 5 APPROVAL BY THE MORTGAGEE	By signing below, the mortgagee signifies that they do approve and are duly notified that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38-a, III. NAME OF MORTGAGE HOLDER SIGNATURE OF OFFICER OR AGENT FOR MORTGAGEE ____ TITLE ____ DATE ____

TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

STEP 6 AMOUNT OF TAXES DEFERRED	(a) Amount of tax deferred in prior years ☐ (b) Amount of tax deferred in current year ☐ (c) Total amount of taxes deferred [6(a) + 6(b)] ☐
STEP 7 PERCENT OF EQUITY VALUE ENCUMBERED	(a) Enter the percentage of total equity value of the property encumbered in prior years ☐ (b) Enter the percentage of total equity value of the property encumbered in current year ☐ (c) Percentage of total equity value the property encumbered for: All Years [7(a) + 7(b)] ☐
STEP 8 MUNICIPAL DECISION	GRANTED DENIED AMOUNT DATE ☐ Elderly Tax Deferral ○ ○ ☐ ☐ ☐ Disabled Tax Deferral ○ ○ ☐ ☐ For Deferrals: This page must be returned to the property owner after approval or denial, on or before July 1, following the date of Notice of Tax as defined in RSA 72:1-d, by first class mail. (RSA 72:34, IV) Reason for Denial ☐
STEP 9 APPROVAL OF A MAJORITY OF SELECTMEN / MUNICIPAL ASSESSING OFFICIALS	PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ DATE ____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ DATE ____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ DATE ____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ DATE ____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ DATE ____ PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL ____ DATE ____

FORM
PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

WHO MAY FILE	Under the provisions of RSA 72:38-a, I, any resident property owner may apply for a tax deferral if they: • Are either at least 65 years of age or eligible under Title II or Title XVI of the Federal Social Security Act for benefits for the disabled; • Have owned the homestead for at least five consecutive years if elderly or at least one year if disabled; and • Are living in the home.
WHEN TO FILE	The completed Form PA-30 shall be filed by March 1 following the date of notice of tax. Example: If you are applying for a tax deferral from your 2014 property taxes, which are due no earlier than December 1, 2014, then you have until March 1, 2015 to file this form.
WHERE TO FILE	Once completed and signed in ink, this form shall be filed as follows: Original: Register of Deeds Copy: To the Selectmen / Municipal Assessing Officials of the municipality of your primary residence Copy: Property Owner
TAX DEFERRAL PROVISIONS	The municipal assessing officials may annually grant a person qualified under this paragraph a tax deferral for all or part of the taxes due, plus annual interest at five percent, if in their opinion the tax liability causes the taxpayer an undue hardship or possible loss of the property. The total of tax deferrals on a particular property shall not be more than 85 percent of its equity value. A tax deferral shall be subject to any prior liens on the property and shall be treated as such in any foreclosure proceedings. If the property is subject to a mortgage, the owner must have the mortgage holder's approval of the tax deferral. Such approval does not grant the town a preferential lien.
APPEALS	The municipal assessing officials shall send written notice advising the taxpayer of their decision to grant or deny the request for exemption by July 1. Failure of the municipal assessing officials to respond shall constitute a denial of the application. If an application for a property tax deferral is denied, an applicant may appeal in writing on or before **September 1** following the date of notice of tax under RSA 72:1-d, to the New Hampshire Board of Tax and Land Appeals (BTLA) or the County Superior Court in the county where the property is located. Example: If you were denied a deferral from your 2014 property taxes, you have until September 1, 2015 to appeal. Forms for appealing to the Board of Tax and Land Appeals may be obtained from the New Hampshire Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301, by calling (603) 271-2578 or by visiting their website at www.nh.gov/btla. Be sure to specify that you are appealing the Elderly or Disabled Tax Deferral application denial.
ADA COMPLIANCE	Individuals who need auxiliary aids for effective communication in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
NEED HELP	Contact your local municipality or the Municipal and Property Division at (603) 230-5950; or visit the department's website at www.revenue.nh.gov/forms.

LINE-BY-LINE INSTRUCTIONS

STEP 1	Enter the complete name and address of the property owner(s) requesting a tax deferral under RSA 72:38-a.
STEP 2	Enter the location, street address, municipality, county, number of acres, tax map, block and lot numbers, and book and page numbers of the property for which the RSA 72:38-a, deferral is requested.
STEP 3	(a) Enter the tax year for which the deferral is requested. (b) Enter the amount of the requested tax deferral. (c) Enter the amount of the tax bill for the year of this application. (d) Check the appropriate boxes to indicate that all of the qualification requirements have been met.
STEP 4	**ALL** property owners of record must type or print their full name, sign and date in ink, acknowledging that they understand and agree to the obligation incurred against the property by electing a deferral of taxes under RSA 72:38-a. If there are more than four owners, submit a supplemental list of names and signatures.
STEP 5	Enter the name of the mortgage holder and obtain the signature of an authorized agent for the mortgage holder.
STEP 6	The municipal assessing officials shall complete this step. (a) Enter the amount of taxes deferred in prior years. (b) Enter the amount of tax requested for deferral in the current year. (c) The total amount of the tax deferral (Step 6(a) plus Step 6(b)).
STEP 7	The municipal assessing officials shall complete this step. (a) Enter the percentage of the total equity value encumbered under RSA 72:38-a in prior years. (b) Enter the percentage of the total equity value encumbered under RSA 72:38-a in the current year. (c) The percentage of the total equity value encumbered for all years combined (Step 7(a) plus Step 7(b)). **If the result of Step 7(c) exceeds 85 percent, this application will be denied pursuant to RSA 72:38-a, I.**
STEP 8	The municipal assessing officials shall complete this step. Check applicable box for type of tax deferral. Check whether tax deferral was granted or denied. If granted, enter dollar amount granted. Enter date tax deferral was granted.
STEP 9	Signatures of a majority of the local Selectmen or municipal assessing officials on the lines provided indicates approval.

ELDERLY TAX EXEMPTION QUALIFICATIONS WORKSHEET

(MAY BE USED FOR REQUALIFICATIONS. MAY ALSO BE USED FOR BLIND, DEAF OR DISABLED EXEMPTIONS WITH 3 YEAR NH RESIDENCY REQUIREMENT)

RSA 72:33, VI allows Selectmen or Assessing Officials to require those receiving tax exemptions or credits to re-file their qualifying information periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the Assessing Officials, result in a loss of the exemption or tax credit for that year.

Town Name: LISBON

Town Address: 46 SCHOOL STREET

This worksheet is to be completed and submitted along with completed Form PA-29, Permanent Application for Property Tax Credit/Exemptions. All information supplied will be treated confidentially and any supporting documents will be returned upon approval or denial of the application. Please note the following **Income and Asset Limits** when considering submission of your application:

INCOME LIMITS: Single [$ 25,000] Married [$ 30,000]

ASSET LIMIT: Single [$ 45,000] Married [$ 50,000]

If you hold a life estate in the property or your property is owned by a trust, you must also submit a completed form PA33 (Statement of Qualification) **and** submit a copy of the deed showing the assigned ownership of the life estate **or** a copy of the Declaration of Trust, including a list of beneficiaries **or** a completed Certification of Trust per RSA 564-B: 10-1013.

Please print all information clearly:

Applicant's Name: _____

Spouse's Name: _____

Property Address: _____

Mailing Address: _____

Date of NH Residency _____

(Three-year NH residency for elderly exemption, Five-year NH residency for all other exemptions.)

INCOME:

Please list the source and amount of all income for year for both you and your spouse.

SOURCE: (Net income)	**Applicant:**	**Applicant's Spouse:**	**Supporting Documentation**
Social Security:	$_____	$_____	_____
Pension & Retirement	$_____	$_____	_____
Wages:	$_____	$_____	_____
Rental Income:	$_____	$_____	_____
Other Income/Annuities:	$_____	$_____	_____
Interest Income:	$_____	$_____	_____
TOTAL INCOME:	**$_____**	**$_____**	

If you have filed any of the following – please provide a copy.

1. Interest and Dividend tax return to the State of NH
2. Federal Income Tax Form
3. Any other documents as needed to verify eligibility

Check here if the applicant or applicant's spouse was not required to file a Federal Income Tax Return. _____

ASSETS:

Please list all assets owned (Self & Spouse)
Savings Accounts or Investments/Certificates: (CD's, Stocks & Bonds, IRA's, Annuities, Travel Trailers, Boats, Antiques, Cars etc.)

INSTITUTION NAME:	TYPE:	VALUE/AMOUNT
_____	Checking _____	_____
_____	Savings _____	_____
_____	Savings _____	_____
_____	IRA _____	_____
_____	Other _____	_____

VEHICLES:

A. Make / Model / Year / Mileage _____

Est. Value $_____

B. Make / Model / Year / Mileage _____

Est. Value $_____

C. Boat / Model / Year _____ Est. Value $_____

D. RV / Model / Year _____ Est. Value $_____

E. Other / Description _____ Est. Value $_____

F. Other / Description _____ Est. Value $_____

REAL ESTATE: (not including your primary residence and up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance.)

Property Type _____ In Town/State _____

**Provide copy of property tax bill.

Est. Value $_____

TOTAL Of All ASSETS $_____

I swear, under penalty of perjury, that all the above is a correct and accurate accounting of my financial condition to the best of my knowledge. I further authorize any agency or financial institution to release information about me or copies of my records to any agent of the **[Town]**. I release all persons whomsoever from any liability resulting from the release of this information.

APPLICANT'S SIGNATURE: _____ DATE: _____

PRINTED NAME: _____

SPOUSE'S SIGNATURE: _____ DATE: _____

PRINTED NAME: _____

TELEPHONE NUMBER: _____

PLEASE RETURN THIS QUESTIONAIRE BY _____ / ___ / _____, THANK YOU.

THIS QUESTIONAIRE WILL BE KEPT CONFIDENTIAL EXCEPT THAT THE COMMSSIONER OF THE DEPARTMENT OF REVENUE ADMINISTRATION OR HIS DESIGNEE SHALL HAVE ACCESS TO IT DURING THE DEPARTMENT'S FIVE YEAR ASSESSMENT REVIEW OF ASSESSING PRACTICES (RSA 21-J:11-a).

Lisbon

Last Updated

CLOSE FORM

TAX CREDITS	YES / NO	CREDIT AMOUNT	YEAR ADOPTED or MODIFIED	WARR ART or RES #
Veteran's Tax Credit	☑	$200	2005	19
Surviving Spouse Credit	☐	$700		
Disabled Veteran's Credit	☐	$700		

VETERAN'S NOTES

EXEMPTIONS	YES / NO	YEAR ADOPTED or MODIFIED	WA or RES #	EXEMPTION AMOUNT	INCOME LIMITS Single	INCOME LIMITS Married	ASSET LIMITS Single	ASSET LIMITS Married
Elderly Exemption	☑	2004/2005	21/20	65-74 $20,000	$25,000	$30,000	$45,000	$50,000
				75-79 $30,000				
				80+ $50,000				
Disabled Exemption	☐			$0	$0	$0	$0	$0
Deaf Exemption	☐			$0	$0	$0	$0	$0
Blind Exemption	☑	1993	2	$15,000	NOTES	10/26/10~Nat		
Wood Heating Exemption	☐			0	NOTES			
Solar Exemption	☐			0	NOTES			
Wind Powered Exemption	☐			0	NOTES			
Additional School Dining	☐			0	NOTES			
RSA 79-E	☑	2007	16	$0	NOTES			
RSA 79-F	☐			$0	NOTES			

ELDERLY NOTES

DISABLED NOTES

DEAF NOTES

Stephanie Derosier
Municipal and Property Division

(Ph) 603-230-5955
(Fax) 603-230-5943
(Cell) 603-419-9788